
University of Washington

Agency: 360

Audit Report: 2003 Higher Education System Report

Finding Number: 03-08

Finding: Revenue from the University of Washington School of Dentistry Faculty Practice Plan is not reflected in official University and state accounting records.

Resolution/Status: The Plan's assets (cash in bank accounts) were transferred to the University's general bank account in June 2004. Plan receipts and disbursements were recorded in the University's financial records for Fiscal Year 2004.

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Audit Report:	2003 Higher Education System Report
Finding Number:	03-10
Finding:	The University of Washington did not comply with federal cost principles for its research and development programs.
Resolution/Status:	<p>The University has taken corrective action as follows:</p> <p>Parenting Clinic: The finding notes failure to allocate charges properly. The following corrective action was completed in September 2003.</p> <ul style="list-style-type: none">## Research coordinator received training and guidance:<ul style="list-style-type: none">o Attended UW-sponsored trainingo Met regularly with department administration for guidance on grants management.## Allocate costs accurately using new tracking system. <p>Applied Physics Lab: The finding notes failure to document overtime properly resulting in overpayments.</p> <ul style="list-style-type: none">## Revised weekly time sheet forms to require daily detail of overtime hours (completed March 2004).## Recovered salary overpayments from two employees (employees completed repayment in June 2004).
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Audit Report: 2003 Higher Education System Report

Finding Number: 03-11

Finding: The University of Washington does not have controls sufficient to ensure compliance with state laws for out-of-state bank accounts.

Resolution/Status: Controls have been established to verify that additional funds transferred to out-of-state/alien bank accounts do not result in accounts exceeding the amounts approved by the Washington Public Deposit Protection Commission. Completed January 2004

The University will work with appropriate state agencies and the legislature to find acceptable alternatives for conducting its growing international educational and research programs. This will be completed by June 2005.

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